



# State of Arizona Accounting Manual

Topic 55 Payroll and Personnel  
Section 58 Accepting Gifts

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## INTRODUCTION

This section of SAAM deals with the rather problematic matter of State employees accepting gifts. A.R.S. §§ 38-503 through 38-505 prohibits an officer or employee of the State from accepting "any valuable thing or valuable benefit" that would not accrue to the officer or employee in the performance of his service to the State. These statutes, however, do not establish a monetary threshold for what would be considered valuable. The R2-5A-501 of the A.A.C. states that an employee shall not "accept or solicit...anything of economic value as a gift...that is, or may appear to be, designed to influence the employee's official conduct," but does not prohibit accepting "food, refreshments, or unsolicited advertising or promotional material of nominal value." A monetary amount for what constitutes economic value or what is meant by nominal is not prescribed, the term. SAAM establishes fifty dollars (\$50) as a *de minimis* value for reporting non-monetary prizes and awards, but deals specifically with prizes and awards made by the State to its employees.

This section of SAAM establishes the circumstances under which and the value of gifts, other than prizes and awards made by the State, that may be accepted by officers and employees of the State.

## POLICIES

1. An officer or employee of the State and/or any member of his immediate family may not accept a gift of any kind from any bidder or vendor over which the officer or employee has any control over the award of a contract to such bidder or the purchase or goods from such vendor.
2. Gifts of cash or cash equivalents of any amount may not be accepted by officers or employees of the State.
3. Except as proscribed above:
  - 3.1. An individual employee or officer of the State may accept non-monetary gifts with a cumulative monetary value of twenty-five dollars (\$25) or less received in one (1) calendar year from one (1) donor.
  - 3.2. A group, unit, department or division may accept non-monetary gifts to be shared among the members of the group, unit, department or division so long as such gifts do not collectively exceed a value of five dollars (\$5) for each member of such group, unit, department or division received in one (1) calendar year from one (1) donor.